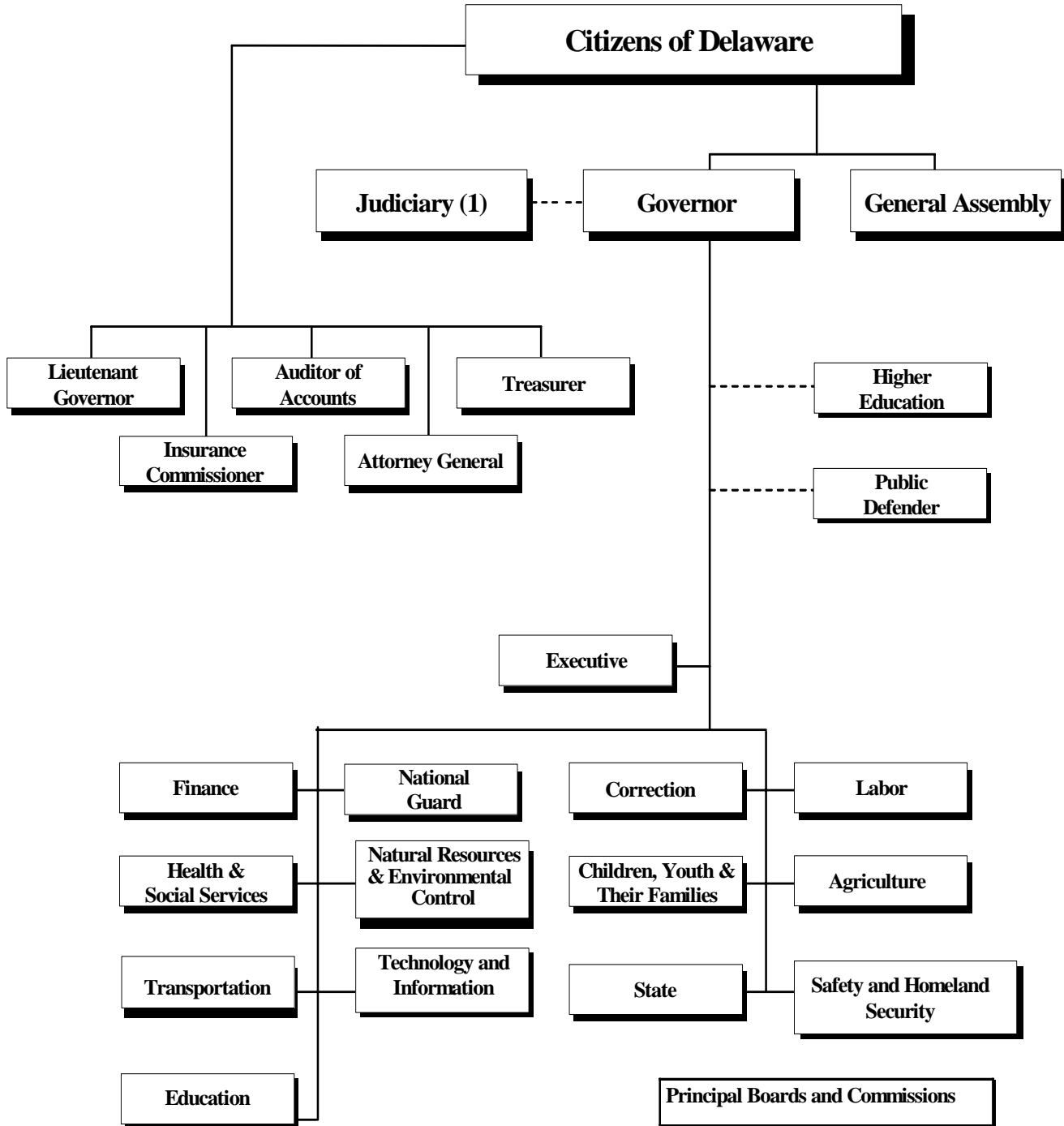


# STATE OF DELAWARE ORGANIZATION CHART



(1) Judiciary - All Judges are appointed by the Governor with the consent of the Senate.

- Board of Education
- Elections
- Exceptional Citizens
- Fire Prevention
- Parole

# THE DELAWARE BUDGET PROCESS

## BACKGROUND

Since Fiscal Year 1988, the State has incorporated strategic planning in the budget process with the intent to help agencies: a) recognize the requisite linkages between proper strategic planning and appropriate budgeting; b) inject a programmatic focus to budgeting for the delivery of state services; c) promote participation in the budgetary process; and d) permit the execution of an outcome-oriented vision of the state's planned activities wherein the actual rendering of a budget is only one step in a series of steps in an integrated planning and budgeting process.

Significant features of the strategic planning and budgeting processes include:

- 1) A heavy emphasis on a "front-end" planning process which encourages intra- and inter-departmental communication. Intra-departmental communication is facilitated through the creation of a department-level steering committee that coordinates and drives the planning and budgeting processes.
- 2) An opportunity for each department to re-evaluate whether it is organized in the most appropriate manner to effectively plan and implement programs and strategies and to change its structure if it is not.
- 3) An internal agency strategic planning process which includes the following steps:
  - ◆ Development of a mission statement that defines the business in which the agency is engaged and what purposes it wants to accomplish.
  - ◆ Completion of an environmental scan - a comprehensive assessment of the internal and external factors and "stakeholders" affecting the organization's mission.
  - ◆ Identification of core essential state services the agency delivers (the fundamental activities an agency is created to undertake).

From this background, the agency develops:

- ◆ The key objectives which it will pursue in support of its mission. These objectives are written as qualitative or quantitative statements expanding on policy to describe in measurable and commonly understood terms what results the agency wants to achieve and in what time frame; and

- ◆ The strategies, usually in the form of programs or initiatives, which will be carried out to achieve the key objectives. These strategies will become the basis for the agency's budget request.

- 4) The development of a systematic approach to monitoring progress toward the achievement of key objectives through use of performance measures derived from objectives and focused on outcomes. The goals of this process are to improve accountability of managers and to enhance decision-making by providing information about which strategies work and which do not.

Under this strategic planning process, departments are organized into three levels:

- 1) Department - same as currently constituted. Usually specified in the Delaware Code.
- 2) Appropriation Unit (APU) - major subdivision within a department or agency and comprised of one or more IPU's.
- 3) Internal Program Unit (IPU) - the smallest organizational level used for budget purposes; a key level for budget development and tracking; may approximate a "program."

## BUDGET PROCESS AND OUTPUTS

To support a more strategic view, the Governor's Recommended Budget contains Volume I which includes summary financial data but emphasizes the Governor's policy agenda and a narrative description of agencies and their programs. The format reflects the strategic direction of agencies. An important part of this effort is the requirement that all agencies craft a mission statement, key objectives and accomplishments (past and planned) from which performance can be measured.

All key activities must be identified and systematically analyzed. These activities may be programmatic or administrative in nature.

In Fiscal Year 1998, a new budgeting computer system was piloted, the Budget Development and Information System (BDIS). This system is a client-server application using a relational database. It allows greater flexibility in budgeting and more importantly, provides the tools necessary for improved analysis and the resultant increase in the efficient use of funds.

## THE DELAWARE BUDGET PROCESS

Since the Fiscal Year 1999 budget cycle that began July 1, 1997, BDIS has been used on a statewide basis using personal computers through access to the state's wide area network.

The departmental sections in Volume I contain information categorized as follows:

- ◆ Organizational Chart
- ◆ Department Mission and Key Objectives
- ◆ Five-Year Bar Chart of Departmental Budget Act Appropriations
- ◆ Budget and Personnel Charts
- ◆ Governor's Recommended Operating Budget Highlights and Capital Budget Highlights
- ◆ Subordinate organization Mission, Key Objectives, Background and Accomplishments, Activities, Budget and Personnel Charts, and Performance Measures.

The *Organizational Chart, Department Mission and Key Objectives* are the highest levels of summarization for a department. It presents an organizational chart, a broad overview of the department's mission and key objectives and identifies significant issues and changes in operating methods. All subordinate organization objectives derive from, and contribute toward, the attainment of the departmental objectives. The Governor's Recommended Budget Highlights reflect significant funding or program recommendations.

The *Five-Year Bar Chart of Department Appropriations* provides Budget Act appropriations by funding type (General Fund (GF), Appropriated Special Fund (ASF), etc.) for the previous five fiscal years at a glance.

The *Funding and Position Charts* show by fund type the actual expenditures and positions for the previous fiscal year; the current fiscal year's budget appropriation and positions; and the Governor's recommended appropriation and positions for the next fiscal year.

The *Operating Budget Highlights* section identifies the Governor's major recommendations for operating budget programs and issues with emphasis on items supporting her policy agenda.

The *Capital Budget Highlights* section identifies the Governor's major recommendations for transportation projects, and new or previously funded construction projects for state agencies. This section highlights

funding to preserve and enhance Delaware's infrastructure and foster economic growth.

The subordinate organization *Mission, Key Objectives, Background and Accomplishments, Activities, Budget Chart, Personnel Chart* and *Performance Measures* provide the details necessary to understand the programs and services provided by the organization. Also included in Volume I are detailed statewide financial statements.

Volume II provides the detailed financial data for each agency to include history, requested funding and recommended funding.

## EXPLANATION OF FINANCIAL SCHEDULES

**Exhibit A** is a summarized report of financial operations of the General Fund of the State. This statement shows the actual General Fund revenue by sources and the expenditures by departments for Fiscal Year 2005, as well as the estimated revenue and available appropriations for Fiscal Year 2006. The last column on the right reflects the estimated revenue and the recommended appropriations for Fiscal Year 2007. Also indicated is the condition of the cash account of the General Fund that may prevail at the ending of Fiscal Year 2007 if revenue, as estimated, is realized and if recommended appropriations are approved. This statement further reflects financial information on the appropriation limit and the budget reserve account, as required by the State Constitution.

**Schedule A-1** is a supporting statement of the Fiscal Year 2006 Appropriations column of Exhibit A. It identifies the estimated expenditures for Fiscal Year 2006 classified by department and source of appropriations.

**Schedule A-2** is a supporting statement of the Fiscal Year 2006 Budget Act column of Schedule A-1. It identifies the Fiscal Year 2006 General Fund appropriations by department and major category of expenditure. It also identifies authorized positions for both General Fund and special fund.

**Schedule A-3** is a supporting statement of the expenditure section of Exhibit A. It identifies the Fiscal Year 2007 recommended General Fund appropriations by department and major category of expenditure. It also identifies authorized positions for both General Fund and special fund.

**Exhibit B** shows the revenues from all sources and the expenditures of all departments, both General Fund and special funds (refers to Appropriated, Non-Appropriated, Federal, Bond and other state funds), consolidated in comparative form for Fiscal Years 2004 and 2005.

**Schedule B-1** is a supporting statement of the General Fund expenditure section of Exhibit B, assembled by department and category for Fiscal Year 2005. Also indicated are the General Fund reversions by department. The category amounts in this schedule reflect expenditures by accounting object codes and are not comparable to amounts shown in Schedules A-2 and A-3, which reflect expenditures by appropriation code.

**Schedule B-2** is a supporting statement of the special fund expenditure section of Exhibit B, assembled by department and category for Fiscal Year 2005.

**Exhibit C** is a summarized statement of capital improvement fund expenditures by department for Fiscal Year 2005. The funding sources are long-term debt and other special funds designated for capital improvement purposes.

### Note

Depending upon the exhibits or schedules utilized, all amounts presented have either been rounded with the elimination of cents or to the nearest one hundred (i.e., \$1,700 would be \$1.7). Accordingly, rounding may result in some columns not totaling to the amount indicated but should be within reasonable variance.

**General Fund - Consolidated Statement of Revenues and Expenditures**  
**Showing Results of Transactions for Fiscal Years as Captioned**

|   | <b>2005<br/>Actual</b> | <b>2006<br/>Estimated</b>       | <b>2007<br/>Estimated</b> |
|---|------------------------|---------------------------------|---------------------------|
| <b>REVENUES</b>                                       |                        |                                 |                           |
| Personal Income Taxes                                 | 1,015,637.2            | 1,102,200.0                     | 1,176,200.0               |
| Corporation Income Taxes                              | 157,021.8              | 182,700.0                       | 191,800.0                 |
| Franchise Taxes                                       | 508,063.7              | 523,300.0                       | 544,300.0                 |
| Business and Occupational Gross Receipts Taxes        | 176,621.8              | 172,700.0                       | 153,700.0                 |
| Hospital Board and Treatment Sales                    | 54,477.5               | 56,400.0                        | 59,100.0                  |
| Dividends and Interest                                | 9,105.3                | 17,000.0                        | 19,300.0                  |
| Public Utility Taxes                                  | 36,504.1               | 39,000.0                        | 42,900.0                  |
| Cigarette Taxes                                       | 80,655.5               | 87,000.0                        | 88,900.0                  |
| Estate Taxes  | 6,410.9                | 4,500.0                         | -                         |
| Realty Transfer Taxes                                 | 113,557.5              | 122,600.0                       | 112,600.0                 |
| Insurance Taxes                                       | 56,964.7               | 60,800.0                        | 63,900.0                  |
| Abandoned Property                                    | 264,851.6              | 287,000.0                       | 277,000.0                 |
| Limited Partnerships & Limited Liability Corporations | 63,371.3               | 72,200.0                        | 80,900.0                  |
| Business Entity Fees                                  | 57,774.3               | 60,100.0                        | 63,100.0                  |
| Bank Franchise Taxes                                  | 134,778.2              | 143,300.0                       | 153,100.0                 |
| Uniform Commercial Code                               | 13,810.3               | 13,800.0                        | 10,200.0                  |
| Lottery Sales   | 234,000.0              | 238,400.0                       | 242,600.0                 |
| Other Revenue by Departments                          | 111,779.0              | 82,300.0                        | 88,000.0                  |
| <b>TOTAL REVENUES</b>                                 | <b>3,095,384.6</b>     | <b>3,265,300.0</b>              | <b>3,367,600.0</b>        |
| LESS: Revenue Refunds                                 | (217,801.0)            | (216,800.0)                     | (227,200.0)               |
| <b>SUB-TOTAL</b>                                      | <b>2,877,583.6</b>     | <b>3,048,400.0</b> <sup>1</sup> | <b>3,140,400.0</b>        |
| Revenue Adjustment                                    |                        | 2,300.0*                        | 12,000.0*                 |
| <b>NET REVENUES</b>                                   | <b>2,877,583.6</b>     | <b>3,050,700.0</b>              | <b>3,152,400.0</b>        |
| <b>EXPENDITURES</b>                                   |                        |                                 |                           |
| Legislative   | 11,640.3               | 16,784.9                        | 14,117.6                  |
| Judicial  | 75,247.4               | 76,417.0                        | 83,111.9                  |
| Executive   | 123,842.4              | 488,001.3                       | 137,193.2                 |
| Technology and Information                            | 31,843.3               | 37,595.4                        | 36,242.4                  |
| Other Elective  | 84,839.4               | 60,263.0                        | 35,345.7                  |
| Legal   | 32,177.4               | 35,067.0                        | 39,316.8                  |
| State   | 17,058.2               | 32,899.8                        | 23,220.3                  |
| Finance   | 41,729.7               | 75,909.8                        | 19,993.6                  |
| Administrative Services                               | 74,916.1               | -                               | -                         |
| Health and Social Services                            | 707,350.5              | 804,913.1                       | 839,626.5                 |
| Services for Children, Youth and Their Families       | 104,169.2              | 110,755.6                       | 115,464.6                 |
| Correction  | 201,694.2              | 221,814.5                       | 226,191.6                 |
| Natural Resources and Environmental Control           | 45,774.4               | 84,584.6                        | 39,142.4                  |
| Safety and Homeland Security                          | 99,817.7               | 109,168.6                       | 112,568.0                 |
| Transportation  | -                      | 5.0                             | 14,000.0                  |
| Labor   | 6,573.7                | 6,946.9                         | 6,981.7                   |
| Agriculture   | 7,062.8                | 9,918.2                         | 7,716.5                   |
| Elections   | 4,661.5                | 4,234.7                         | 3,846.5                   |
| Fire Prevention Commission                            | 4,301.8                | 4,422.7                         | 4,516.0                   |
| Delaware National Guard                               | 3,645.5                | 4,311.2                         | 4,273.2                   |
| Advisory Council for Exceptional Citizens             | 115.0                  | 157.2                           | 161.8                     |
| <b>TOTAL - DEPARTMENTS</b>                            | <b>1,678,460.5</b>     | <b>2,184,170.5</b>              | <b>1,763,030.3</b>        |
| Higher Education                                      | 228,342.3              | 245,983.5                       | 228,332.1                 |
| Education   | 915,545.0              | 1,064,234.6                     | 1,011,461.9               |
| <b>TOTAL - EDUCATION</b>                              | <b>1,143,887.3</b>     | <b>1,310,218.1</b>              | <b>1,239,794.0</b>        |
| <b>SUB-TOTAL</b>                                      | <b>2,822,347.8</b>     | <b>3,494,388.6</b>              | <b>3,002,824.3</b>        |

**General Fund - Consolidated Statement of Revenues and Expenditures**  
**Showing Results of Transactions for Fiscal Years as Captioned**

|  | <b>2005<br/>Actual</b> | <b>2006<br/>Estimated</b>       | <b>2007<br/>Estimated</b>       |
|--|------------------------|---------------------------------|---------------------------------|
| PLUS: Estimated Grants-in-Aid  | -                      | -                               | 55,400.0                        |
| Estimated Governor Bond Bill   | -                      | -                               | 118,000.0                       |
| Estimated Supplemental   | -                      | 5,000.0                         | -                               |
| Estimated Continuing and Encumbered Balances   | -                      | -                               | 224,000.0                       |
| <b>TOTAL EXPENDITURES</b>  | <b>2,822,347.8</b>     | <b>3,499,300.0</b> <sup>2</sup> | <b>3,400,200.0</b> <sup>2</sup> |
| LESS: Anticipated Reversions   | -                      | (10,000.0)                      | (10,000.0)                      |
| Continuing and Encumbered Balances   | -                      | (224,000.0)                     | (160,000.0)                     |
| <b>TOTAL - ORDINARY EXPENDITURES</b>   | <b>2,822,347.8</b>     | <b>3,265,300.0</b>              | <b>3,230,200.0</b>              |
| <b>OPERATING BALANCE</b>   | <b>55,235.8</b>        | <b>(214,400.0)</b> <sup>1</sup> | <b>(77,800.0)</b>               |
| PLUS: Beginning Cash Balance   | 645,961.4              | 701,200.0 <sup>2</sup>          | 486,800.0 <sup>2</sup>          |
| <b>CUMULATIVE CASH BALANCE</b>   | <b>701,197.2</b>       | <b>486,800.0</b>                | <b>409,000.0</b>                |
| LESS: Continuing and Encumbered Balances, Current Year Reserve                                       | (327,800.0)            | (224,000.0)                     | (160,000.0)                     |
|  | (148,200.0)            | (161,100.0)                     | (169,000.0)                     |
| <b>UNENCUMBERED CASH BALANCE</b>   | <b>225,197.2</b>       | <b>101,700.0</b>                | <b>80,000.0</b>                 |
| <br><b>APPROPRIATION LIMIT (In Millions)</b>   |                        |                                 |                                 |
| Cumulative Cash Balance (Prior Year)   | 646.0                  | 701.2                           | 486.8                           |
| LESS: Continuing and Encumbered Balances Reserve   | (240.2)                | (327.8)                         | (224.0)                         |
|  | (136.5)                | (148.2)                         | (161.1)                         |
| Unencumbered Cash Balance  | 269.3                  | 225.2                           | 101.7                           |
| PLUS: Net Fiscal Year Revenue  | 2,877.6                | 3,050.9                         | 3,152.4                         |
| <b>TOTAL (100% LIMIT)</b>  | <b>3,146.9</b>         | <b>3,276.1</b>                  | <b>3,254.1</b>                  |
| X 98% Limit  | x .98                  | x .98                           | x .98                           |
| <b>TOTAL APPROPRIATION LIMIT</b>   | <b>3,084.0</b>         | <b>3,210.6</b>                  | <b>3,189.0</b>                  |
| <br><sup>1</sup> Amounts do not total due to rounding.   |                        |                                 |                                 |
| <sup>2</sup> This figure has been adjusted to the nearest hundred thousand for format compatibility. |                        |                                 |                                 |
| <br><sup>*</sup> Reflects Governor's adjustment to the DEFAC revenue estimates:                      |                        |                                 |                                 |
| Lottery Sales  |                        | 2,300.0                         | 11,400.0                        |
| Hospital Board and Treatment Sales   |                        |                                 | 600.0                           |
| Total  |                        | 2,300.0                         | 12,000.0                        |

**General Fund - Statement of Estimated Expenditures for the Fiscal Year Ending June 30, 2006**  
**Classified by Department and Source of Appropriation**

| Department  | Budget Act<br>as amended<br>Appropriations | Supplemental<br>Appropriations | Continuing<br>Appropriations<br>and Balances | Encumbered<br>Balances | Appropriations/<br>Estimated<br>Expenditures |
|---|--|--------------------------------|--|------------------------|--|
| Legislative   | 13,455.8                                   | 145.0                          | 3,092.2                                      | 91.9                   | 16,784.9                                     |
| Judicial  | 74,243.5                                   | -                              | 1,224.1                                      | 949.4                  | 76,417.0                                     |
| Executive   | 188,922.1                                  | 178,043.2                      | 118,554.3                                    | 2,481.7                | 488,001.3                                    |
| Technology and Information  | 33,832.1                                   | -                              | 434.7  | 3,328.6                | 37,595.4                                     |
| Other Elective  | 34,061.5                                   | 21,724.9                       | 4,425.2                                      | 51.4                   | 60,263.0                                     |
| Legal   | 34,950.9                                   | -                              | 0.0  | 116.1                  | 35,067.0                                     |
| State   | 18,143.2                                   | 2,577.5                        | 11,766.8                                     | 412.3                  | 32,899.8                                     |
| Finance   | 18,659.6                                   | 31,821.2                       | 25,004.4                                     | 424.6                  | 75,909.8                                     |
| Health and Social Services  | 748,082.8                                  | 20,481.5                       | 25,197.0                                     | 11,151.8               | 804,913.1                                    |
| Services for Children, Youth and Their Families                   | 106,552.8                                  | 43.3                           | 195.4  | 3,964.1                | 110,755.6                                    |
| Correction  | 210,630.5                                  | 3,143.4                        | 5,286.9                                      | 2,753.7                | 221,814.5                                    |
| Natural Resources and Environmental Control                       | 38,061.2                                   | 32,448.4                       | 13,618.3                                     | 456.7                  | 84,584.6                                     |
| Safety and Homeland Security                                      | 102,574.1                                  | 4,606.8                        | 1,056.6                                      | 931.1                  | 109,168.6                                    |
| Transportation  | -  | -                              | 5.0  | -                      | 5.0  |
| Labor   | 6,787.7                                    | -                              | 112.3  | 46.9                   | 6,946.9                                      |
| Agriculture   | 7,242.1                                    | 1,100.0                        | 976.5  | 599.6                  | 9,918.2                                      |
| Elections   | 3,683.2                                    | -                              | 489.3  | 62.2                   | 4,234.7                                      |
| Fire Prevention Commission  | 4,199.6                                    | 135.0                          | 61.4   | 26.7                   | 4,422.7                                      |
| Delaware National Guard   | 3,949.9                                    | -                              | 284.2  | 77.1                   | 4,311.2                                      |
| Advisory Council for Exceptional Citizens                         | 152.1                                      | -                              | 0.0  | 5.1                    | 157.2  |
| Higher Education  | 221,407.8                                  | 10,900.0                       | 13,652.4                                     | 23.3                   | 245,983.5                                    |
| Education   | 966,448.4                                  | 23,363.8                       | 69,572.6                                     | 4,849.8                | 1,064,234.6                                  |
| <b>TOTAL APPROPRIATIONS</b>                                       | <b>2,836,040.9</b> <sup>1</sup>            | <b>330,534.0</b> <sup>2</sup>  | <b>295,009.6</b>                             | <b>32,804.1</b>        | 3,494,388.6                                  |
| LESS: Estimated Reversions for Fiscal Year 2006                   |  |                                |  |                        | (10,000.0)                                   |
| Estimated Continuing and Encumbered Balances for Fiscal Year 2006 |  |                                |  |                        | (224,000.0)                                  |
| <b>TOTAL ESTIMATED EXPENDITURES</b>                               |  |                                |  |                        | <b>3,260,388.6</b>                           |

**Fiscal Year 2006 Statutory References:**

<sup>1</sup> Volume 75, Chapter 89 (HB 300)

<sup>2</sup> Volume 75, Chapter 91 (HB 315); Chapter 95 (SB 190)

**Statement of Positions and General Fund Budget Act Appropriations  
by Department and Major Categories of Expenditure  
Fiscal Year Ending June 30, 2006**

| Department  | Special<br>Fund<br>Positions | General<br>Fund<br>Positions | Supplies and Capital Debt Other Total |                |                         |                 |                 |                |                  |                        |                    |
|---|------------------------------|------------------------------|---------------------------------------|----------------|-------------------------|-----------------|-----------------|----------------|------------------|------------------------|--------------------|
|   |                              |                              | Personnel<br>Costs                    | Travel         | Contractual<br>Services | Energy          | Materials       | Outlay         | Service          |                        | Apprs.             |
| Legislative   | -                            | 83.0                         | 9,579.8                               | 128.6          | 1,450.1                 | -               | 265.9           | 132.0          | -                | 1,899.4                | 13,455.8           |
| Judicial  | 111.3                        | 1,096.5                      | 63,468.2                              | 197.0          | 4,517.1                 | 115.0           | 1,124.0         | 298.1          | 327.8            | 4,196.3                | 74,243.5           |
| Executive   | 261.5                        | 325.8                        | 20,190.1                              | 160.5          | 11,884.3                | 5,057.0         | 1,992.0         | 61.2           | 20,478.3         | 129,098.7 <sup>1</sup> | 188,922.1          |
| Technology and Information  | 18.0                         | 200.0                        | 15,917.7                              | 73.9           | 2,606.7                 | 306.2           | 364.3           | 10.3           | 379.1            | 14,173.9               | 33,832.1           |
| Other Elective  | 94.5                         | 55.5                         | 3,683.8                               | 38.3           | 594.3                   | -               | 25.6            | 29.9           | -                | 29,689.6               | 34,061.5           |
| Legal   | 100.5                        | 427.5                        | 32,183.6                              | 35.0           | 2,513.2                 | 36.3            | 122.0           | 20.8           | -                | 40.0                   | 34,950.9           |
| State   | 245.4                        | 139.1                        | 7,440.2                               | 63.7           | 1,130.7                 | 314.7           | 265.4           | 66.6           | 2,265.9          | 6,596.0                | 18,143.2           |
| Finance   | 47.0                         | 250.0                        | 14,628.6                              | 70.9           | 1,755.0                 | 4.7             | 159.3           | 124.1          | 1,862.0          | 55.0                   | 18,659.6           |
| Health and Social Services  | 1,033.1                      | 3,734.0                      | 183,007.9                             | 130.4          | 60,098.5                | 3,798.7         | 12,075.5        | 678.0          | 1,920.1          | 486,373.7 <sup>2</sup> | 748,082.8          |
| Services for Children, Youth<br>and Their Families                      | 237.5                        | 1,009.9                      | 58,214.2                              | 43.8           | 28,697.5                | 763.7           | 1,414.1         | 67.8           | 2,453.4          | 14,898.3               | 106,552.8          |
| Correction  | 12.0                         | 2,618.6                      | 139,205.5                             | 55.7           | 8,342.3                 | 5,998.2         | 10,550.8        | 77.6           | 12,229.8         | 34,170.6 <sup>3</sup>  | 210,630.5          |
| Natural Resources and<br>Environmental Control                          | 442.0                        | 385.0                        | 24,652.5                              | 93.5           | 5,034.2                 | 983.0           | 986.1           | 44.9           | 2,666.5          | 3,600.5                | 38,061.2           |
| Safety & Homeland Security  | 133.0                        | 935.0                        | 71,016.9                              | 63.8           | 4,162.9                 | -               | 2,914.7         | 1,540.8        | 1,762.9          | 21,112.1 <sup>4</sup>  | 102,574.1          |
| Transportation  | 1,838.0                      | -                            | -                                     | -              | -                       | -               | -               | -              | -                | -                      | -                  |
| Labor   | 468.1                        | 34.9                         | 1,785.2                               | 21.8           | 2,810.2                 | 1.9             | 107.3           | 5.8            | -                | 2,055.5                | 6,787.7            |
| Agriculture   | 56.2                         | 88.8                         | 5,198.8                               | 37.9           | 480.8                   | 12.9            | 144.9           | 26.0           | 82.6             | 1,258.2                | 7,242.1            |
| Elections   | 2.0                          | 47.0                         | 2,501.2                               | 17.3           | 742.3                   | 26.1            | 46.4            | 4.3            | -                | 345.6                  | 3,683.2            |
| Fire Prevention Commission  | 29.2                         | 43.3                         | 2,676.9                               | 30.5           | 519.1                   | 214.0           | 41.1            | 85.8           | 429.0            | 203.2                  | 4,199.6            |
| Delaware National Guard<br>Advisory Council for<br>Exceptional Citizens | 77.8                         | 30.5                         | 2,374.6                               | 6.7            | 250.4                   | 549.8           | 91.5            | 3.0            | 93.7             | 580.2                  | 3,949.9            |
|   | -                            | 3.0                          | 131.8                                 | 6.0            | 11.2                    | -               | 3.1             | -              | -                | -                      | 152.1              |
| <b>TOTAL - DEPARTMENTS</b>  | <b>5,207.1</b>               | <b>11,507.4</b>              | <b>657,857.5</b>                      | <b>1,275.3</b> | <b>137,600.8</b>        | <b>18,182.2</b> | <b>32,694.0</b> | <b>3,277.0</b> | <b>46,951.1</b>  | <b>750,346.8</b>       | <b>1,648,184.7</b> |
| Higher Education*   | 268.9                        | 704.0                        | 55,068.5                              | -              | 289.8                   | 2,767.7         | -               | 125.0          | 12,262.1         | 150,894.7 <sup>5</sup> | 221,407.8          |
| Education   | 76.5                         | 12,790.2                     | 589,004.7                             | 50.5           | 1,075.2                 | 16,011.5        | 47.7            | 37.6           | 44,674.6         | 315,546.6 <sup>6</sup> | 966,448.4          |
| <b>TOTAL - EDUCATION</b>  | <b>345.4</b>                 | <b>13,494.2</b>              | <b>644,073.2</b>                      | <b>50.5</b>    | <b>1,365.0</b>          | <b>18,779.2</b> | <b>47.7</b>     | <b>162.6</b>   | <b>56,936.7</b>  | <b>466,441.3</b>       | <b>1,187,856.2</b> |
| <b>GRAND TOTAL</b>  | <b>5,552.5</b>               | <b>25,001.6</b>              | <b>1,301,930.7</b>                    | <b>1,325.8</b> | <b>138,965.8</b>        | <b>36,961.4</b> | <b>32,741.7</b> | <b>3,439.6</b> | <b>103,887.8</b> | <b>1,216,788.1</b>     | <b>2,836,040.9</b> |

\* Appropriations other than "Debt Service" for University of Delaware and Delaware State University are reflected under "Other"

**Explanation of Schedule A-2 "Other" Items:**

|   |           |   |           |
|---|-----------|---|-----------|
| <sup>1</sup> Data Processing - Development Projects         | 1,300.0   | <sup>5</sup> University of Delaware                   | 115,665.8 |
| Contingency - One-Time Appropriations                       | 2,668.5   | Delaware Geological Survey                            | 1,487.2   |
| Contingency - Prior Years' Obligations                      | 450.0     | Delaware State University                             | 30,595.7  |
| Contingency - Self Insurance                                | 4,000.0   | Delaware Technical and Community College              | 2,941.4   |
| Contingency - Legal Fees                                    | 2,900.0   | Delaware Institute of Veterinary Medical Education    | 204.6     |
| Contingency - Salary  | 46,517.3  |   |           |
| Contingency - Maintenance Review                            | 997.6     | <sup>6</sup> Division II Units/All Other Costs        | 21,167.6  |
| Elder Tax Relief and Education Expense Func                 | 11,926.7  | Division III - Equalization                           | 68,300.3  |
| Tax Relief and Education Expense Func                       | 17,500.0  | Pupil Transportation                                  | 69,129.5  |
| Housing Development Func                                    | 4,050.0   | Adult Education and Work Force Training Grant         | 8,660.5   |
| Transportation Trust Fund Operating                         | 14,000.0  | Academic Excellence Block Grant                       | 32,756.9  |
|   |           | Prof. Accountability & Instructional Advancement Func | 8,450.5   |
| <sup>2</sup> Medicaid, TANF and similar assistance programs | 469,276.8 | Program for Children with Disabilities                | 2,801.3   |
|   |           | Unique Alternatives                                   | 11,372.0  |
| <sup>3</sup> Medical Services                               | 25,860.2  | Related Services for the Handicapped                  | 2,635.6   |
| Drug & Alcohol Treatment Services                           | 4,369.9   | Student Discipline Program                            | 16,245.7  |
|   |           | Delaware State Testing Program                        | 7,250.1   |
| <sup>4</sup> Pension - 20-year State Police Retirees        | 20,655.0  | Early Childhood Assistance                            | 5,278.3   |
|   |           | Extra Time for Students                               | 10,428.0  |



**Statement of Recommended Positions and General Fund Appropriations  
by Department and Major Categories of Expenditure  
Fiscal Year Ending June 30, 2007**

| Department   | Special<br>Fund<br>Positions | General<br>Fund<br>Positions | Personnel          |                | Contractual<br>Services | Energy          | Supplies<br>and<br>Materials | Capital<br>Outlay | Debt<br>Service  | Other                  | Total<br>Apprs.    |
|--|------------------------------|------------------------------|--------------------|----------------|-------------------------|-----------------|------------------------------|-------------------|------------------|------------------------|--------------------|
|  |                              |                              | Costs              | Travel         |                         |                 |                              |                   |                  |                        |                    |
| Legislative  | -                            | 83.0                         | 10,241.6           | 128.6          | 1,450.1                 | -               | 265.9                        | 132.0             | -                | 1,899.4                | 14,117.6           |
| Judicial   | 111.3                        | 1,103.5                      | 71,138.2           | 197.9          | 3,895.5                 | 106.7           | 1,127.6                      | 305.6             | 314.6            | 6,025.8                | 83,111.9           |
| Executive  | 262.5                        | 328.8                        | 22,133.4           | 160.5          | 12,168.1                | 5,874.8         | 1,992.0                      | 61.2              | 19,344.9         | 75,458.3 <sup>1</sup>  | 137,193.2          |
| Technology and Information                         | 18.0                         | 200.0                        | 17,521.5           | 123.9          | 2,296.7                 | 321.5           | 314.3                        | 10.3              | 364.3            | 15,289.9               | 36,242.4           |
| Other Elective                                     | 94.5                         | 55.5                         | 3,961.5            | 38.3           | 594.3                   | -               | 26.1                         | 29.9              | -                | 30,695.6               | 35,345.7           |
| Legal  | 107.5                        | 437.5                        | 35,939.2           | 35.0           | 3,121.5                 | 36.3            | 124.0                        | 20.8              | -                | 40.0                   | 39,316.8           |
| State  | 252.4                        | 295.1                        | 11,392.6           | 70.0           | 1,610.1                 | 515.2           | 658.0                        | 78.6              | 2,299.8          | 6,596.0                | 23,220.3           |
| Finance  | 54.0                         | 246.0                        | 15,557.8           | 70.9           | 1,855.0                 | 4.7             | 159.3                        | 124.1             | 2,166.8          | 55.0                   | 19,993.6           |
| Health and Social Services                         | 1,038.6                      | 3,736.5                      | 196,172.6          | 130.4          | 61,018.8                | 4,826.2         | 13,379.2                     | 678.0             | 1,513.2          | 561,908.1 <sup>2</sup> | 839,626.5          |
| Services for Children, Youth<br>and Their Families | 237.5                        | 1,026.2                      | 63,532.9           | 47.3           | 32,016.8                | 878.1           | 1,443.4                      | 67.8              | 1,793.3          | 15,685.0               | 115,464.6          |
| Correction   | 12.0                         | 2,620.7                      | 149,833.8          | 60.7           | 8,542.2                 | 6,870.0         | 11,148.0                     | 77.6              | 12,568.0         | 37,091.3 <sup>3</sup>  | 226,191.6          |
| Natural Resources and<br>Environmental Control     | 449.1                        | 389.9                        | 26,668.1           | 93.5           | 4,426.8                 | 1,043.9         | 1,013.1                      | 44.9              | 2,378.2          | 3,473.9                | 39,142.4           |
| Safety & Homeland Security                         | 135.0                        | 942.0                        | 78,645.1           | 63.8           | 4,849.7                 | -               | 3,440.2                      | 1,540.8           | 1,692.3          | 22,336.1 <sup>4</sup>  | 112,568.0          |
| Transportation                                     | 1,838.0                      | -                            | -                  | -              | -                       | -               | -                            | -                 | -                | 14,000.0               | 14,000.0           |
| Labor  | 468.1                        | 34.9                         | 1,914.1            | 21.8           | 2,875.3                 | 1.9             | 107.3                        | 5.8               | -                | 2,055.5                | 6,981.7            |
| Agriculture  | 56.2                         | 90.3                         | 5,681.3            | 42.9           | 480.8                   | 12.9            | 144.9                        | 26.0              | 79.0             | 1,248.7                | 7,716.5            |
| Elections  | 2.0                          | 47.0                         | 2,689.9            | 17.8           | 713.6                   | 26.1            | 49.2                         | 4.3               | -                | 345.6                  | 3,846.5            |
| Fire Prevention Commission                         | 30.2                         | 44.3                         | 3,265.1            | 30.5           | 274.8                   | 276.2           | 51.1                         | 108.6             | 411.5            | 98.2                   | 4,516.0            |
| Delaware National Guard                            | 107.8                        | 30.5                         | 2,648.9            | 6.7            | 255.2                   | 585.6           | 103.8                        | 3.0               | 89.8             | 580.2                  | 4,273.2            |
| Advisory Council for<br>Exceptional Citizens       | -                            | 3.0                          | 141.0              | 6.5            | 11.2                    | -               | 3.1                          | -                 | -                | -                      | 161.8              |
| <b>TOTAL - DEPARTMENTS</b>                         | <b>5,274.7</b>               | <b>11,714.7</b>              | <b>719,078.6</b>   | <b>1,347.0</b> | <b>142,456.5</b>        | <b>21,380.1</b> | <b>35,550.5</b>              | <b>3,319.3</b>    | <b>45,015.7</b>  | <b>794,882.6</b>       | <b>1,763,030.3</b> |
| Higher Education*                                  | 279.0                        | 733.0                        | 57,540.1           | -              | 289.8                   | 2,927.9         | -                            | 125.0             | 10,854.4         | 156,594.9 <sup>5</sup> | 228,332.1          |
| Education  | 73.1                         | 12,967.6                     | 616,932.4          | 50.5           | 1,075.6                 | 16,242.4        | 52.8                         | 37.6              | 45,825.3         | 331,245.3 <sup>6</sup> | 1,011,461.9        |
| <b>TOTAL - EDUCATION</b>                           | <b>352.1</b>                 | <b>13,700.6</b>              | <b>674,472.5</b>   | <b>50.5</b>    | <b>1,365.4</b>          | <b>19,170.3</b> | <b>52.8</b>                  | <b>162.6</b>      | <b>56,679.7</b>  | <b>487,840.2</b>       | <b>1,239,794.0</b> |
| <b>GRAND TOTAL</b>                                 | <b>5,626.8</b>               | <b>25,415.3</b>              | <b>1,393,551.1</b> | <b>1,397.5</b> | <b>143,821.9</b>        | <b>40,550.4</b> | <b>35,603.3</b>              | <b>3,481.9</b>    | <b>101,695.4</b> | <b>1,282,722.8</b>     | <b>3,002,824.3</b> |

\* Appropriations other than "Debt Service" for University of Delaware and Delaware State University are reflected under "Other."

**Explanation of Schedule A-3 "Other" Items:**

|   |           |   |           |
|---|-----------|---|-----------|
| <sup>1</sup> Contingency - One-Time Appropriations          | 1,839.5   | <sup>5</sup> University of Delaware                     | 119,945.3 |
| Contingency - Prior Years' Obligations                      | 450.0     | Delaware Geological Survey                              | 1,533.2   |
| Contingency - Self Insurance                                | 4,250.0   | Delaware State University                               | 31,815.0  |
| Contingency - Legal Fees                                    | 2,900.0   | Delaware Technical and Community College                | 1,354.3   |
| Contingency - Salaries and OEC                              | 16,237.2  | Delaware Institute of Veterinary Medical Education      | 224.6     |
| Health Insurance - Retirees in Closed State Police Plan     | 3,513.3   |   |           |
| Housing Development Fund                                    | 4,070.0   | <sup>6</sup> Division II Units/All Other Costs          | 21,574.2  |
| Elder Tax Relief and Education Expense Fund                 | 11,876.7  | Pupil Transportation                                    | 76,403.5  |
| Property Tax Relief and Education Expense Fund              | 17,500.0  | Division III - Equalization                             | 70,009.7  |
| DIMER -Operations   | 2,080.0   | Adult Education and Work Force Training Grant           | 8,745.6   |
|   |           | Academic Excellence Block Grant                         | 33,905.9  |
|   |           | Prof. Accountability and Instructional Advancement Fund | 8,450.5   |
| <sup>2</sup> Medicaid, TANF and similar assistance programs | 561,159.4 | Program for Children with Disabilities                  | 3,104.2   |
|   |           | Unique Alternatives                                     | 11,372.0  |
| <sup>3</sup> Medical Services                               | 28,737.2  | Related Services for the Handicapped                    | 2,716.0   |
| Drug & Alcohol Treatment Services                           | 4,413.6   | Student Discipline Program                              | 17,253.3  |
|   |           | DSTP  | 7,550.1   |
| <sup>4</sup> Pension - 20-year State Police Retirees        | 21,879.0  | Early Childhood Assistance                              | 5,685.8   |
|   |           | Extra Time for Students                                 | 10,428.0  |
|   |           | Guaranteed Unit Count                                   | 1,000.0   |
|   |           | General Contingency                                     | 8,264.4   |

**All Funds - General and Special Funds**  
**Comparative Consolidated Statement of Revenues and Expenditures**  
**Fiscal Years Ended June 30, 2005 and 2004**

|   | General Fund<br>Actual |                    | Special Fund<br>Actual |                    | Total Funds<br>Actual |                    |
|---|------------------------|--------------------|------------------------|--------------------|-----------------------|--------------------|
|   | 2005                   | 2004               | 2005                   | 2004               | 2005                  | 2004               |
| <b>REVENUES</b>                                 |                        |                    |                        |                    |                       |                    |
| Taxes   | 2,637,271.1            | 2,468,590.1        | 627,781.6              | 557,478.5          | 3,265,052.7           | 3,026,068.6        |
| Licenses  | 13,143.8               | 9,396.0            | 3,845.0                | 3,242.8            | 16,988.8              | 12,638.8           |
| Fees  | 98,984.7               | 90,186.8           | 118,159.7              | 111,188.8          | 217,144.4             | 201,375.6          |
| Permits   | 0.9                    | 0.8                | 731.1                  | 759.8              | 732.0                 | 760.6              |
| Fines   | 3,410.9                | 3,276.3            | 5,853.3                | 5,502.6            | 9,264.2               | 8,778.9            |
| Rentals and Sales                               | 288,522.4              | 306,071.3          | 68,777.9               | 60,152.5           | 357,300.3             | 366,223.8          |
| Federal Grants                                  | -                      | -                  | 1,071,632.3            | 997,479.6          | 1,071,632.3           | 997,479.6          |
| Government Contributions                        | 2,400.0                | 2,428.9            | 839,791.9              | 739,850.6          | 842,191.9             | 742,279.5          |
| Earnings and Interest                           | 9,105.3                | 9,044.2            | 20,612.5               | 25,165.8           | 29,717.8              | 34,210.0           |
| State Government/Department Revenues            | 42,545.5               | 37,672.2           | 1,144,738.1            | 1,064,936.1        | 1,187,283.6           | 1,102,608.3        |
| <b>TOTAL REVENUES</b>                           | <b>3,095,384.6</b>     | <b>2,926,666.6</b> | <b>3,901,923.4</b>     | <b>3,565,757.1</b> | <b>6,997,308.0</b>    | <b>6,492,423.7</b> |
| LESS: Revenue Refunds                           | (217,801.0)            | (190,992.8)        | -                      | -                  | (217,801.0)           | (190,992.8)        |
| <b>NET REVENUES</b>                             | <b>2,877,583.6</b>     | <b>2,735,673.8</b> | <b>3,901,923.4</b>     | <b>3,565,757.1</b> | <b>6,779,507.0</b>    | <b>6,301,430.9</b> |
| <b>EXPENDITURES</b>                             |                        |                    |                        |                    |                       |                    |
| Legislative                                     | 11,640.3               | 10,893.3           | -                      | -                  | 11,640.3              | 10,893.3           |
| Judicial  | 75,247.4               | 69,814.7           | 19,238.4               | 16,956.8           | 94,485.8              | 86,771.5           |
| Executive                                       | 123,842.4              | 82,370.7           | 1,070,804.4            | 925,584.8          | 1,194,646.8           | 1,007,955.5        |
| Technology and Information                      | 31,843.3               | 33,314.0           | 16,549.2               | 22,689.8           | 48,392.5              | 56,003.8           |
| Other Elective                                  | 84,839.4               | 63,356.3           | 282,484.4              | 250,538.9          | 367,323.8             | 313,895.2          |
| Legal   | 32,177.4               | 29,218.7           | 9,058.1                | 10,217.8           | 41,235.5              | 39,436.5           |
| State   | 17,058.2               | 14,976.2           | 35,098.8               | 31,669.3           | 52,157.0              | 46,645.5           |
| Finance   | 41,729.7               | 30,073.6           | 72,036.3               | 78,757.7           | 113,766.0             | 108,831.3          |
| Administrative Services                         | 74,916.1               | 55,041.3           | 36,456.2               | 37,095.4           | 111,372.3             | 92,136.7           |
| Health and Social Services                      | 707,350.5              | 652,563.2          | 718,384.2              | 658,239.9          | 1,425,734.7           | 1,310,803.1        |
| Services for Children, Youth and Their Families | 104,169.2              | 93,922.9           | 41,754.2               | 41,773.9           | 145,923.4             | 135,696.8          |
| Correction                                      | 201,694.2              | 189,618.6          | 4,550.5                | 4,327.7            | 206,244.7             | 193,946.3          |
| Natural Resources and Environmental Control     | 45,774.4               | 43,136.7           | 119,204.1              | 128,059.4          | 164,978.5             | 171,196.1          |
| Safety and Homeland Security                    | 99,817.7               | 95,939.8           | 38,878.1               | 34,856.4           | 138,695.8             | 130,796.2          |
| Transportation                                  | -                      | -                  | 637,742.9              | 519,593.0          | 637,742.9             | 519,593.0          |
| Labor   | 6,573.7                | 5,987.1            | 61,548.2               | 55,785.5           | 68,121.9              | 61,772.6           |
| Agriculture                                     | 7,062.8                | 7,244.9            | 83,220.1               | 77,083.1           | 90,282.9              | 84,328.0           |
| Elections                                       | 4,661.5                | 4,298.7            | 2,276.4                | 252.8              | 6,937.9               | 4,551.5            |
| Fire Prevention Commission                      | 4,301.8                | 3,966.2            | 2,742.2                | 2,435.3            | 7,044.0               | 6,401.5            |
| Delaware National Guard                         | 3,645.5                | 3,419.9            | 6,166.5                | 6,524.4            | 9,812.0               | 9,944.3            |
| Advisory Council for Exceptional Citizens       | 115.0                  | 110.1              | 4.5                    | 5.1                | 119.5                 | 115.2              |
| Higher Education                                | 228,342.3              | 207,507.8          | 84,787.7               | 82,600.8           | 313,130.0             | 290,108.6          |
| Education                                       | 915,545.0              | 856,956.3          | 732,681.2              | 657,913.5          | 1,648,226.2           | 1,514,869.8        |
| <b>TOTAL EXPENDITURES</b>                       | <b>2,822,347.8</b>     | <b>2,553,731.0</b> | <b>4,075,695.5</b>     | <b>3,642,961.3</b> | <b>6,898,043.3</b>    | <b>6,196,692.3</b> |
| Revenues over Expenditures                      | 55,235.8               | 181,942.8          | (173,772.1)            | (77,204.2)         | (118,536.3)           | 104,738.6          |
| Cash Balance - Beginning of Period              | 645,961.4              | 464,018.6          | 861,813.0              | 861,813.0          | 1,507,774.4           | 1,325,831.6        |
| PLUS: Bond Sale Proceeds                        | -                      | -                  | 129,446.0              | 270,293.0          | 129,446.0             | -                  |
| Net Change in Payroll Withholdings Payable      | -                      | -                  | 840.0                  | 698.0              | 840.0                 | 698.0              |
| <b>CASH BALANCE - END OF PERIOD</b>             | <b>701,197.2</b>       | <b>645,961.4</b>   | <b>818,326.9</b>       | <b>1,055,599.8</b> | <b>1,519,524.1</b>    | <b>1,431,268.2</b> |

<sup>1</sup> Total is correct. See Note in Explanation of Financial Statements

**General Fund - Statement of Expenditures and Reversions**  
**Assembled by Department and Major Categories**  
**Fiscal Year Ended June 30, 2005**

| Department   | Personnel Costs    | Travel         | Contractual Services | Energy          | Supplies and Materials | Capital Outlay  | Debt Service     | Other            | Total Expenditures | Reversions      |
|--|--------------------|----------------|----------------------|-----------------|------------------------|-----------------|------------------|------------------|--------------------|-----------------|
| Legislative  | 8,196.9            | 283.7          | 2,200.8              | -               | 122.0                  | 81.7            | -                | 8.3              | 11,640.3           | 526.4           |
| Judicial   | 58,573.1           | 182.8          | 9,052.0              | 101.1           | 1,006.3                | 491.1           | 362.4            | 45.9             | 75,247.4           | 91.8            |
| Executive  | 14,215.8           | 192.1          | 18,127.7             | 27.3            | 263.4                  | 3,933.9         | 4,001.9          | 41,608.7         | 123,842.4          | 1,422.0         |
| Technology and Information                         | 14,271.0           | 69.5           | 18,074.4             | 278.6           | 238.8                  | 220.3           | 142.9            | 18.5             | 31,843.3           | 99.8            |
| Other Elective                                     | 3,087.6            | 28.7           | 1,109.3              | -               | 22.2                   | 105.0           | 39,052.2         | 19,951.3         | 84,839.4           | 116.9           |
| Legal  | 27,032.5           | 53.5           | 1,958.2              | 32.9            | 114.2                  | 27.4            | -                | -                | 32,177.4           | 11.5            |
| State  | 6,082.9            | 37.7           | 1,560.2              | 262.1           | 600.4                  | 249.0           | 2,195.4          | 3,988.4          | 17,058.2           | 104.9           |
| Finance  | 13,395.1           | 42.5           | 1,874.7              | 4.0             | 162.0                  | 85.6            | 1,126.3          | 13,383.4         | 41,729.7           | 108.0           |
| Administrative Services                            | 7,510.2            | 18.3           | 10,341.5             | 4,504.7         | 1,074.7                | 10,949.7        | 20,642.2         | -                | 74,916.1           | 50.3            |
| Health and Social Services                         | 163,048.6          | 99.0           | 69,963.3             | 4,265.3         | 13,253.2               | 993.6           | 2,871.1          | 398,069.1        | 707,350.5          | 1,380.9         |
| Services for Children,<br>Youth and Their Families | 51,146.6           | 36.5           | 26,586.0             | 644.3           | 1,521.4                | 346.2           | 2,791.9          | 10,850.0         | 104,169.2          | 115.2           |
| Correction   | 120,313.1          | 49.8           | 31,166.2             | 7,467.7         | 16,172.3               | 458.0           | 13,991.5         | -                | 201,694.2          | 272.2           |
| Natural Resources and<br>Environmental Control     | 22,526.8           | 83.6           | 13,650.2             | 939.2           | 1,432.4                | 613.8           | 3,795.1          | 95.6             | 45,774.4           | 22.2            |
| Safety & Homeland Security                         | 83,453.6           | 67.6           | 3,957.5              | -               | 2,237.3                | 3,166.7         | 1,981.5          | 1,075.6          | 99,817.7           | 20.8            |
| Transportation                                     | -                  | -              | -                    | -               | -                      | -               | -                | -                | -                  | -               |
| Labor  | 1,476.5            | 9.6            | 3,417.6              | 15.1            | 99.3                   | 5.0             | -                | 964.0            | 6,573.7            | 11.9            |
| Agriculture  | 4,423.3            | 39.2           | 1,625.7              | 92.4            | 168.9                  | 105.2           | 90.2             | 700.0            | 7,062.8            | 55.8            |
| Elections  | 2,584.9            | 14.0           | 1,441.9              | 30.9            | 88.3                   | 138.7           | -                | -                | 4,661.5            | 20.1            |
| Fire Prevention Commission                         | 2,339.2            | 25.5           | 610.0                | 189.5           | 55.8                   | 271.1           | 475.1            | -                | 4,301.8            | 40.3            |
| Delaware National Guard                            | 1,880.2            | 5.6            | 203.4                | 509.6           | 142.1                  | 28.1            | 254.7            | 396.2            | 3,645.5            | 50.0            |
| Advisory Council for<br>Exceptional Citizens       | 88.4               | 5.5            | 7.7                  | -               | 8.5                    | -               | -                | -                | 115.0              | 2.9             |
| <b>TOTAL - DEPARTMENTS</b>                         | <b>605,646.3</b>   | <b>1,344.7</b> | <b>216,928.3</b>     | <b>19,364.7</b> | <b>38,783.5</b>        | <b>22,270.1</b> | <b>93,774.4</b>  | <b>491,155.0</b> | <b>1,678,460.5</b> | <b>4,523.9</b>  |
| Higher Education                                   | 72,738.0           | 51.6           | 3,732.1              | 2,717.7         | 672.1                  | 1,868.1         | 15,433.4         | 110,294.8        | 228,342.3          | 84.6            |
| Education  | 654,328.0          | 707.6          | 102,966.6            | 15,776.9        | 22,624.6               | 18,717.4        | 25,130.3         | 16,704.9         | 915,545.0          | 10,760.0        |
| <b>TOTAL - EDUCATION</b>                           | <b>727,066.0</b>   | <b>759.2</b>   | <b>106,698.7</b>     | <b>18,494.6</b> | <b>23,296.7</b>        | <b>20,585.5</b> | <b>40,563.7</b>  | <b>126,999.7</b> | <b>1,143,887.3</b> | <b>10,844.6</b> |
| <b>GRAND TOTAL</b>                                 | <b>1,332,712.3</b> | <b>2,103.9</b> | <b>323,627.0</b>     | <b>37,859.3</b> | <b>62,080.2</b>        | <b>42,855.6</b> | <b>134,338.1</b> | <b>618,154.7</b> | <b>2,822,347.8</b> | <b>15,368.5</b> |

**Special Fund - Statement of Expenditures**  
**Assembled by Department and Major Categories**  
**Fiscal Year Ended June 30, 2005**

| Department   | Personnel Costs  | Travel         | Contractual Services | Energy          | Supplies and Materials | Capital Outlay   | Debt Service    | Other              | Total Expenditures |
|--|------------------|----------------|----------------------|-----------------|------------------------|------------------|-----------------|--------------------|--------------------|
| Judicial   | 5,268.3          | 69.6           | 10,019.2             | -               | 203.2                  | 668.2            | -               | 728.3              | 19,238.4           |
| Executive  | 281,349.5        | 296.5          | 39,039.0             | 792.5           | 667.1                  | 1,036.8          | -               | 602,403.4          | 1,070,804.4        |
| Technology and Information                         | 682.0            | 34.2           | 21,940.1             | -               | 3.5                    | 22.8             | -               | 7.2                | 16,549.2           |
| Other Elective                                     | 4,808.2          | 92.4           | 18,923.3             | -               | 52.8                   | 167.1            | 182.6           | 226,312.5          | 282,484.4          |
| Legal  | 5,472.0          | 91.9           | 4,267.0              | -               | 181.9                  | 205.0            | -               | -                  | 9,058.1            |
| State  | 8,814.1          | 109.2          | 11,404.5             | 4.2             | 338.1                  | 2,662.6          | -               | 8,336.6            | 35,098.8           |
| Finance  | 1,564.2          | 27.0           | 45,243.6             | -               | 50.0                   | 185.0            | -               | 31,684.9           | 72,036.3           |
| Administrative Services                            | 6,490.2          | 136.7          | 8,877.8              | 18.5            | 1,639.1                | 19,871.3         | -               | 61.8               | 36,456.2           |
| Health and Social Services                         | 45,869.7         | 299.0          | 89,383.1             | 402.1           | 16,117.8               | 2,462.2          | -               | 503,706.0          | 718,384.2          |
| Services for Children,<br>Youth and Their Families | 10,807.7         | 115.4          | 23,717.8             | 184.2           | 974.0                  | 358.2            | -               | 5,616.6            | 41,754.2           |
| Correction   | 244.6            | 4.5            | 1,256.8              | 4.9             | 2,738.6                | 78.3             | -               | -                  | 4,550.5            |
| Natural Resources and<br>Environmental Control     | 21,109.9         | 237.0          | 38,284.6             | 2,093.9         | 3,711.5                | 20,947.8         | -               | 41,674.7           | 119,204.1          |
| Safety & Homeland Security                         | 7,606.0          | 222.4          | 8,127.8              | 22.5            | 7,410.2                | 1,569.6          | -               | 9,897.9            | 38,878.1           |
| Transportation                                     | 84,860.2         | 225.9          | 138,419.7            | 2,651.1         | 16,697.7               | 153,621.3        | 621.6           | 122,495.5          | 637,742.9          |
| Labor  | 20,602.4         | 204.0          | 25,246.6             | 20.2            | 791.2                  | 816.2            | -               | 8,104.9            | 61,548.2           |
| Agriculture  | 3,085.0          | 76.3           | 62,538.2             | 4.2             | 238.4                  | 10,810.9         | -               | 330.1              | 83,220.1           |
| Elections  | -                | -              | -                    | -               | -                      | -                | -               | -                  | -                  |
| Fire Prevention Commission                         | 1,442.0          | 32.2           | 357.4                | 4.3             | 362.0                  | 231.3            | -               | 6.1                | 2,742.2            |
| Delaware National Guard                            | 3,034.6          | 10.4           | 2,177.2              | 667.9           | 354.5                  | 279.8            | -               | -                  | 6,166.5            |
| Advisory Council for<br>Exceptional Citizens       | -                | 0.5            | 4.3                  | -               | 0.3                    | -                | -               | -                  | 4.5                |
| <b>TOTAL - DEPARTMENTS</b>                         | <b>513,110.6</b> | <b>2,285.1</b> | <b>549,228.0</b>     | <b>6,870.5</b>  | <b>52,531.9</b>        | <b>215,994.4</b> | <b>804.2</b>    | <b>1,561,366.5</b> | <b>3,255,921.3</b> |
| Higher Education                                   | 41,201.5         | 488.4          | 12,160.9             | 768.4           | 4,175.8                | 5,952.0          | -               | 17,853.8           | 84,787.7           |
| Education  | 317,838.7        | 1,700.2        | 133,107.6            | 8,195.4         | 27,549.6               | 107,142.6        | 27,715.4        | 34,664.0           | 732,681.2          |
| <b>TOTAL - EDUCATION</b>                           | <b>359,040.2</b> | <b>2,188.6</b> | <b>145,268.5</b>     | <b>8,963.8</b>  | <b>31,725.4</b>        | <b>113,094.6</b> | <b>27,715.4</b> | <b>52,517.8</b>    | <b>817,468.9</b>   |
| <b>GRAND TOTAL</b>                                 | <b>872,150.8</b> | <b>4,473.7</b> | <b>694,496.6</b>     | <b>15,834.3</b> | <b>84,257.3</b>        | <b>329,089.0</b> | <b>28,519.6</b> | <b>1,613,884.3</b> | <b>4,075,695.5</b> |

### Capital Improvement Fund Expenditures

Summarized by Department, Higher Education and Department of Education

Fiscal Year Ended June 30, 2005

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|  | Expenditures     |                            |
|--|------------------|----------------------------|
| <b>DEPARTMENT</b>                                    |                  |                            |
| Executive  | \$ 427.7         |                            |
| Technology and Information                           | 169.6            |                            |
| State  | 427.7            |                            |
| Finance  | 2,677.8          |                            |
| Administrative Services                              | 12,094.4         |                            |
| Natural Resources and Environmental Control          | 442.2            |                            |
| Transportation                                       | <u>421,045.3</u> |                            |
| <b>TOTAL - DEPARTMENTS</b>                           |                  | 437,284.8                  |
| <b>HIGHER EDUCATION</b>                              |                  |                            |
| Delaware State University                            | 479.1            |                            |
| Delaware Technical and Community College             | <u>532.0</u>     |                            |
| <b>TOTAL - HIGHER EDUCATION</b>                      |                  | 1,011.2                    |
| <b>DEPARTMENT OF EDUCATION</b>                       |                  |                            |
| Caesar Rodney  | 2,652.2          |                            |
| Charlton School                                      | 6,543.6          |                            |
| Capital  | 3,210.8          |                            |
| Lake Forest  | 57.5             |                            |
| Laurel   | 3.2              |                            |
| Cape Henlopen  | 1,570.1          |                            |
| Milford  | 234.8            |                            |
| Seaford  | 109.3            |                            |
| Smyrna   | 1,298.7          |                            |
| Appoquinimink  | 9,672.9          |                            |
| Brandywine   | 14,004.8         |                            |
| Red Clay   | 25,144.7         |                            |
| Christina  | 38,345.8         |                            |
| Colonial   | 15,526.3         |                            |
| Woodbridge   | 1,379.3          |                            |
| Indian River   | 17,658.7         |                            |
| Delmar   | 140.7            |                            |
| New Castle County Vo-Tech                            | 10,074.9         |                            |
| Christina Autistic                                   | 4,130.9          |                            |
| <b>TOTAL - DEPARTMENT OF EDUCATION</b>               |                  | <u>151,759.2</u>           |
| <b>TOTAL - CAPITAL IMPROVEMENT FUND EXPENDITURES</b> |                  | <u><u>\$ 590,055.2</u></u> |

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## DEFINITION OF BUDGETARY TERMS

**Agency** - Any board, department, bureau or commission of the state that receives an appropriation under the Appropriations Act of the General Assembly.

**Appropriated Special Funds (ASF)** - A type of funding appropriated in the Budget Act. Revenue generated by fees for specific, self-sufficient programs.

**Appropriation Limits** - The amount that the legislature is allowed to authorize for spending.

◆ **Operating Budget** - The State Constitution limits annual appropriations to 98 percent of estimated revenue plus the unencumbered General Fund balance from the previous fiscal year. To appropriate more than the 98 percent, the legislature must declare an emergency.

◆ **Capital Budget** - Legislation sets three criteria. (See **Debt Limits** for details.)

**Appropriations Act (Budget Act)** - Legislation that is introduced and passed by the General Assembly for the state's operating budget. This bill appropriates money for personnel costs, travel, contractual services, debt service, energy, etc. The General Assembly appropriates General Fund (GF) and Appropriated Special Fund (ASF) dollars and General Fund, Appropriated Special Fund and Non-Appropriated Special Fund (NSF) positions.

**Appropriation Unit (APU)** - Major subdivision within a department/agency comprised of one or more Internal Program Units.

**Bond and Capital Improvement Act** - Legislation that is introduced and passed by the General Assembly for the state's capital budget. This bill appropriates money for items that have at least a ten-year life: construction of buildings, land acquisitions, water and wastewater infrastructure, drainage projects, etc.

**Bond Bill** - See Bond and Capital Improvement Act.

**Budget Act** - See Appropriations Act.

**Budget Development and Information System (BDIS)** - Client-server system used for developing and analyzing agency budget requests and preparing the Governor's Recommended Budget.

**Budget Request** - A series of documents that an agency submits to the Office of the Budget and the Controller General's Office outlining the funding and positions requested for the next fiscal year.

**Budget Reserve Account** - Within 45 days after the end of any fiscal year, the excess of any unencumbered funds remaining from the said fiscal year shall be paid by the Secretary of Finance into the Budget Reserve Account; provided, however, that no such payment will be made which would increase the total of the Budget Reserve Account to more than five percent of only the estimated General Fund revenues. The General Assembly by three-fifths vote of the members elected to each House may appropriate from the Budget Reserve Account such additional sums as may be necessary to fund any unanticipated deficit in any given fiscal year or to provide funds required as a result of any revenue reduction enacted by the General Assembly.

**CIP** - Capital Improvement Plan.

**Class** - All positions sufficiently similar in duties, responsibilities and qualification requirements to use the same examination, salary range and title.

**Continuing Appropriations** - Unexpended funds that do not revert to the General Fund through legislative action at the close of the fiscal year but remain available in the agencies for expenditures in the following fiscal year.

**Debt Limit** - The General Assembly passed legislation to set a three-part debt limit for the state:

1. The amount of new "tax-supported obligations of the State" that may be authorized in one fiscal year may not exceed five percent of the estimated net General Fund revenue for that year.
2. No "tax-supported obligations of the State" and no "transportation trust fund (TTF) debt obligations" may be incurred if the aggregate maximum annual payments on all such outstanding obligations exceed 15 percent of the estimated General Fund and TTF revenue.
3. No general obligation debt may be incurred if the maximum annual debt service payable in any fiscal year on all such outstanding obligations will exceed the estimated cumulative cash balances.

**Debt Service** - The amount of principal and interest due on an annual basis to cover the cost of borrowing funds in order to finance capital improvements.

**Delaware Economic and Financial Advisory Council (DEFAC)** - Representatives from state government, the General Assembly, the business community and

## DEFINITION OF BUDGETARY TERMS

the academic community who forecast the state's revenues and expenditures. The Council meets six times a year. Appropriation limits are determined based on DEFAC forecasts.

**Delaware Financial Management System (DFMS) -**

An automated financial management and accounting system currently utilized by the State.

**Delaware State Clearinghouse Committee (DSCC) -**

A committee established by statute to review and approve/disapprove federal grants and non-federal grants requested by state agencies (including higher education institutions) and, in some circumstances, federal grants requested by private agencies and local governmental entities.

**Development Fund -**

Funds appropriated for the development and implementation of new Information System and Technology (IS&T) projects throughout state government.

**Division -**

Major subdivision within a department/agency comprised of one or more Budget Units.

**Enhancements -**

Dollar adjustments to an agency's budget resulting from a planned expansion, improvement or curtailment of current programs. Adjustments for new programs/services.

**Epilogue -**

The section of the Budget Act that provides instructions or guidance on the allocation of appropriated funds.

**Federal Funds -**

Funds awarded to state agencies by the federal government through a grant application process at the federal level and the Clearinghouse process at the state level.

**Fiscal Year (FY) -**

A 12-month period between settlement of financial accounts. The state fiscal year runs from July 1 through June 30. The federal fiscal year is October 1 through September 30.

**FTE (Full-Time Equivalency) -**

One full-time position.

**General Assembly -**

Legislative body comprised of the House of Representatives and the Senate. All members are elected. House members serve for two years and Senate members serve for four years.

**General Fund -**

Primary fund of the state, all tax and other fines, fees and permit proceeds are deposited here unless specific legislative authority has been granted to allow the revenue to be deposited in another fund.

**Governor's Recommended Budget -**

Presented to the General Assembly in late January. This is the Governor's recommendation to the General Assembly.

**Grant-in-Aid -**

Funds provided by the legislature to private non-profit agencies to supplement state services to the citizens of Delaware. Also, includes the state share of county paramedic programs.

**Internal Program Unit (IPU) -**

Major subdivision within an Appropriation Unit. Key level for budget development and tracking.

**Joint Finance Committee (JFC) -**

The Joint Finance Committee consists of the members of the House Appropriations and Senate Finance Committees. 29 Del. C., §6336 mandates that the JFC meet jointly for the purpose of considering a budget proposal submitted by the Governor. Such meetings may require attendance of state agency heads who shall provide the committee with information explaining their budget requests and agency goals and objectives. The JFC proposes a budget for consideration by the General Assembly.

**Joint Legislative Committee on the Capital Improvement Program (Bond Bill Committee) -**

A Capital Improvements Committee comprised of members of the House and Senate Bond Committees, which meets jointly to consider proposals for capital improvements projects submitted by the Governor. As with the Joint Finance Committee, such meetings may require attendance of state agency heads who shall provide the committee with information explaining their capital budget requests. The Joint Capital Improvements Committee proposes a capital budget for consideration by the General Assembly.

**Key Objectives -**

Statements of specific, intended, measurable goals related directly to the mission of a department, agency or unit.

**Merit System -**

The personnel system used by the State provided under 29 Del. C.c. 59.

**Mission -**

The purpose of a department, agency or unit. Rationale for the existence of an APU or department.

**Non-Appropriated Special Funds (NSF) -**

Funds that are not appropriated by the legislature. Federal funds, school local funds, reimbursements and donations fall into the NSF category.

## DEFINITION OF BUDGETARY TERMS

**One-Time Items** - A non-recurring expense, not built into an agency's base budget.

**Paygrade** - One of the horizontal pay ranges designated on the pay plan.

**Performance Measures** - Observable measures of a program's progress towards achieving its identified mission and key objectives.

**Payroll/Human Resource Statewide Technology (PHRST)** - Integrated application of the human resource, benefits and payroll function for the State of Delaware.

**Policy** - A governing principle, pertaining to goals or methods; involves value judgment.

**Position** - An aggregate of responsibilities and duties, filled or vacant, that requires the services of an employee, part-time or full-time, for which funds have been budgeted and which has been assigned to a class.

**Reclassification** - A change in the classification assigned to a position to reflect a significant change in the duties and responsibilities of that position. The paygrade may be adjusted either up, down or may remain the same.

**Revenue** - Income from taxes and other sources that the State collects and receives into the treasury for public use.

**Revenue Budgeting** - A financial planning process which estimates the income to be realized from various sources for a specific period of time.

**Selective Market Variation** - A mechanism by which the State can address severe recruitment and retention problems in specific job classifications.

**Service Level** - The five funding categories (base, inflation, structural changes, enhancements, one-times) by which agency budget requests are developed.

**Strategic Plan** - A document developed by an agency that documents the policy direction and agency goals for a three-year period.

**Strategic Planning and Budgeting Process (SPBP)** - Type of budgeting whereby budgets are developed annually through a broad based internal analysis of a department's mission, key objectives and goals. Budget requests reflect the resource allocation necessary to carry out the strategic plan.

**Structural Changes** - Change in the methods of service delivery or the organizational location of programs or services.

**Technology Fund** - Funds appropriated within the Office of the Budget for statewide technology initiatives. The technology fund is not part of the base budget.

**Transportation Trust Fund (TTF)** - A fund to which all revenues dedicated to the Department of Transportation are deposited. The department uses this fund to cover operating and capital expenditures.

**Twenty-First Century Fund** - Fund created for deposit of proceeds from the Delaware v. New York decision. Monies are used to finance capital investment programs including open space, farmland preservation, water/wastewater, park endowment, community redevelopment, neighborhood housing revitalization, educational technology, advanced technology centers, Diamond State Port Corporation and resource, conservation and development projects.

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